



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Ed Ratcliffe Date Reviewed: 8/24/00

Ancillary Document being reviewed (provide number and title): Excise Tax Advisory 519.04.233—Medical service bureaus – Deferred compensation.

Date last Issued: August 15, 1980

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-233—Tax liability of medical and hospital service bureaus and associations and similar health care organizations.

Purpose of the document: Explain the carry-forward of the deduction for an HMO's pay-out for member medical costs when these costs exceed gross income.

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
X	

Does the document provide information not currently in the rule?

Yes	No
X	



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

Incorporating this information into Rule 233 will provide all pertinent B&O tax reporting information for medical service associations in one place.

Manager Action:

☐

Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments
